



# **Financial Reports**

**(Unaudited)**

**December 31, 2015**



## Finance Department

Donna B. Williams, CGFM  
Director

Timothy E. Schroer, CPA  
Deputy Director

March 8, 2016

The Honorable Hardie Davis, Mayor  
Members of the Augusta Georgia Commission  
Janice Allen Jackson, Administrator  
535 Telfair Street  
Augusta GA 30901

Dear Mayor Davis, Members of the Commission, and Ms. Jackson:

Consistent with management's practice of apprising the Mayor and Commission of the financial condition of the government, we present the preliminary financial reports of several major operational funds for the years ended December 31, 2015 and 2014. This presentation differs slightly from the quarterly financial reports, which is a cash basis report. The General Fund and Law Enforcement Fund have been combined for this report which more closely resembles that of the yearend financial audit.

The results presented today are *preliminary* and will differ from the results reported in the annual audit. The audit reporting combines several operating funds into the general fund as required by auditing standards. The attached reports present preliminary results of the combined General and Law Enforcement funds, Urban Services fund, Fire Protection and Water and Sewerage on an operational basis. Reports for Sales Tax collections are also included since these revenues have a major impact on the level of our governmental operations.

For the 2015 fiscal year, with no further accruals or adjustments, the General and Law Enforcement funds combined would show total revenue exceeding expenditures by \$1,424,744, or slightly less than 1% of the total budget of \$142,521,860. Under GAAP (General Accepted Accounting Principles) we are required to make accruals for obligations or expenditures that were incurred but not yet expended at fiscal yearend. Adjustments for the timing of revenue collections such as ad valorem taxes are also required. These adjustments are prepared both by staff and by external auditors over the next several months.

The second budgeted installment of \$1,125,000 to replace reserves used to fund ice storm debris removal expenses from 2014 will be made from the amount of excess revenue above, leaving \$299,744 as an increase to unassigned fund balance. Augusta continues to await a response to its appeal for \$4.330 million for expenses incurred and for reimbursement of expenses previously approved but not paid.

In the third week of December 2015, Augusta was contacted by the Georgia Department of Revenue and was informed that a local vendor had erroneously remitted sales taxes for transactions for which it was entitled to an exemption. The transactions dated from July 2012 until May 2015 when the error was discovered. Local Sales Tax collections (LOST), Special Purpose Sales Tax collections (SPLOST) and Transportation Investment Act collections (TIA or TSPLOST) for Region 7 were affected. Principal plus 1% interest per month was scheduled to be deducted from a future distribution.

Since these amounts relate to 2015 and prior year collections, in accordance with GAAP these reductions have been recorded against 2015 revenue. In February 2016 the amounts of \$1,884,570 and \$361,824 respectively were deducted from the General and Urban Services Fund's distribution of LOST revenue. Without these reductions, General Fund revenue over expenses would have been \$3,309,314 and Urban Service Fund would have shown a loss of \$322,667.

Please remember that the statements received today are *preliminary*. Audited statements for all funds for the fiscal year ending December 31, 2015 will be presented to the Commission in late June or early July depending on the timing of the completion of the reports and scheduled commission meetings.

Sincerely



Donna B. Williams, CGFM  
Finance Director  
Augusta Richmond County

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures**  
**For the Periods ended 12/31/15 and 12/31/14**  
**(unaudited)**  
**GENERAL FUND and LAW ENFORCEMENT**

	December 31, 2015			December 31, 2014		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenue</b>						
Taxes	\$ 109,779,050	\$ 109,402,879	99.66%	\$ 106,329,260	\$ 108,188,089	101.75%
Licenses and Permits	1,660,920	1,629,823	98.13%	1,659,920	1,678,226	101.10%
Intergovernmental Revenue	2,618,500	2,633,684	100.58%	1,737,170	1,729,584	99.56%
Charges for Services	19,123,170	18,693,405	97.75%	18,778,330	18,118,786	96.49%
Fines and Forfeitures	4,515,000	5,745,384	127.25%	5,118,000	4,755,445	92.92%
Investment Income	350,750	457,832	130.53%	250,750	255,885	102.05%
Contributions and Donations	35,000	20,719	59.20%	17,500	17,077	97.58%
Miscellaneous Revenue	1,122,960	1,200,792	106.93%	1,127,700	1,277,307	113.27%
Other Financing Sources						
Property Sale	520,000	190,822	36.70%	1,100,000	248,662	22.61%
Fund Balance Appropriation	247,100	-	0.00%	1,624,020	-	0.00%
<b>Total Revenue</b>	<b>139,972,450</b>	<b>139,975,340</b>	<b>100.00%</b>	<b>137,742,650</b>	<b>136,269,061</b>	<b>98.93%</b>
<b>Expenditures</b>						
Personal Services and Employee Benefits	88,900,610	89,527,862	100.71%	87,665,805	88,291,646	100.71%
Purchased/Contract Services	15,766,455	14,139,490	89.68%	15,332,395	13,767,675	89.79%
Supplies	19,655,450	17,955,709	91.35%	19,157,060	18,065,758	94.30%
Capital Outlay	11,500	1,678	14.59%	147,810	126,569	85.63%
Interfund/Interdepartmental	7,607,880	7,334,936	96.41%	6,812,290	6,341,754	93.09%
Other Costs	5,651,510	5,776,607	102.21%	6,311,540	6,304,999	99.90%
Debt Service	-	-	0.00%	-	-	0.00%
Cost Reimbursement	(894,900)	(760,746)	85.01%	(935,540)	(811,459)	86.74%
Non-Departmental	(1,301,115)	-	0.00%	(993,540)	-	0.00%
<b>Total Expenditures</b>	<b>135,397,390</b>	<b>133,975,536</b>	<b>98.95%</b>	<b>133,497,820</b>	<b>132,086,942</b>	<b>98.94%</b>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<b>4,575,060</b>	<b>5,999,804</b>	<b>131.14%</b>	<b>4,244,830</b>	<b>4,182,119</b>	<b>98.52%</b>
<b>Other Financing Sources (uses)</b>						
Transfers in	2,549,410	2,549,410	100.00%	2,506,640	2,626,992	104.80%
Transfers out	7,124,470	7,124,470	100.00%	6,751,470	6,626,095	98.14%
<b>Total other financing sources (uses)</b>	<b>(4,575,060)</b>	<b>(4,575,060)</b>	<b>100.00%</b>	<b>(4,244,830)</b>	<b>(3,999,103)</b>	<b>94.21%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ -</b>	<b>\$ 1,424,744</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 183,016</b>	<b>0.00%</b>

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures**  
**For the Periods ended 12/31/15 and 12/31/14**  
(unaudited)  
**URBAN SERVICE DISTRICT**

	<u>December 31, 2015</u>			<u>December 31, 2014</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Taxes	\$ 10,092,160	\$ 9,454,415	93.68%	\$ 12,197,690	\$ 10,690,826	87.65%
Investment Income	-	12,764	0.00%	-	11,349	0.00%
Fund Balance Appropriation	65,580	-	0.00%	2,500,000	-	0.00%
<b>Total Revenue</b>	<u>10,157,740</u>	<u>9,467,179</u>	<u>93.20%</u>	<u>14,697,690</u>	<u>10,702,175</u>	<u>72.82%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	6,070	-	0.00%	5,040	6,069	120.42%
Supplies	-	-	0.00%	30,000	19,547	65.16%
Interfund/Interdepartmental	18,220	18,220	100.00%	24,430	24,430	100.00%
<b>Total Expenditures</b>	<u>24,290</u>	<u>18,220</u>	<u>75.01%</u>	<u>59,570</u>	<u>50,046</u>	<u>84.01%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>10,133,450</u>	<u>9,448,959</u>	<u>93.25%</u>	<u>14,638,120</u>	<u>10,652,129</u>	<u>72.77%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	10,133,450	10,133,450	100.00%	14,638,120	10,461,481	71.47%
<b>Total other financing sources (uses)</b>	<u>(10,133,450)</u>	<u>(10,133,450)</u>	<u>100.00%</u>	<u>(14,638,120)</u>	<u>(10,461,481)</u>	<u>71.47%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (684,491)</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ 190,648</u>	<u>0.00%</u>

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures**  
**For the Periods ended 12/31/15 and 12/31/14**  
**(unaudited)**  
**FIRE PROTECTION**

	<b>December 31, 2015</b>			<b>December 31, 2014</b>		
	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenue</b>						
Taxes	\$ 18,266,150	\$ 19,182,930	105.02%	\$ 18,036,870	\$ 18,578,449	103.00%
Licenses and Permits	-	-	0.00%	-	300	0.00%
Intergovernmental Revenue	542,720	542,720	100.00%	425,020	425,020	100.00%
Charges for Services	166,990	159,343	95.42%	163,990	175,998	107.32%
Investment Income	20,000	25,880	129.40%	20,000	25,099	125.50%
Contributions and Donations	5,000	5,500	110.00%	-	2,425	0.00%
Miscellaneous Revenue	-	1,009	0.00%	-	756	0.00%
Other Financing Sources						
Property Sales	-	9,014	0.00%	-	9,436	0.00%
Encumbrance Carry forward	-	-	0.00%	313,500	-	0.00%
Capital Project Carry forward	278,110	-	0.00%	266,760	-	0.00%
Fund Balance Appropriation	480,740	-	0.00%	-	-	0.00%
<b>Total Revenue</b>	<b>19,759,710</b>	<b>19,926,396</b>	<b>100.84%</b>	<b>19,226,140</b>	<b>19,217,483</b>	<b>99.95%</b>
<b>Expenditures</b>						
Personal Services and Employee Benefits	20,393,540	20,814,467	102.06%	19,238,800	19,809,162	102.96%
Purchased/Contract Services	780,660	623,157	79.82%	751,930	704,075	93.64%
Supplies	2,418,030	2,019,451	83.52%	2,117,725	2,077,282	98.09%
Capital Outlay	821,240	763,231	92.94%	313,235	35,112	11.21%
Interfund/Interdepartmental	981,300	980,476	99.92%	2,158,630	1,856,981	86.03%
Non-Departmental	100,000	-	0.00%	383,770	-	0.00%
<b>Total Expenditures</b>	<b>25,494,770</b>	<b>25,200,782</b>	<b>98.85%</b>	<b>24,964,090</b>	<b>24,482,612</b>	<b>98.07%</b>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<b>(5,735,060)</b>	<b>(5,274,386)</b>	<b>91.97%</b>	<b>(5,737,950)</b>	<b>(5,265,129)</b>	<b>91.76%</b>
<b>Other Financing Sources (uses)</b>						
Transfers in	5,778,500	5,778,500	100.00%	5,778,500	5,778,500	100.00%
Transfers out	43,440	660,262	1519.94%	40,550	40,550	100.00%
<b>Total other financing sources (uses)</b>	<b>5,735,060</b>	<b>5,118,238</b>	<b>89.24%</b>	<b>5,737,950</b>	<b>5,737,950</b>	<b>100.00%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ -</b>	<b>\$ (156,148)</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 472,821</b>	<b>0.00%</b>

**AUGUSTA GEORGIA**  
**Statement of Revenues and Expenditures**  
**For the Periods ended 12/31/15 and 12/31/14**  
(unaudited)  
**WATER SEWERAGE**

	<b>December 31, 2015</b>			<b>December 31, 2014</b>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
<b>Revenue</b>						
Intergovernmental Revenue	\$ 7,506,810	\$ 5,286,436	70.42%	\$ 7,506,810	\$ 7,829,116	104.29%
Charges for Services	89,677,690	78,064,797	87.05%	79,140,110	81,286,778	102.71%
Investment Income	50,000	83,720	167.44%	50,000	98,504	197.01%
Miscellaneous Revenue	280,000	439,363	156.92%	286,900	310,831	108.34%
Other Financing Sources						
Property Sales	-	17,882	0.00%	-	90,284	0.00%
Fund Balance Appropriations	50,579,700	-	0.00%	61,718,200	-	0.00%
<b>Total Revenue</b>	<u>148,094,200</u>	<u>83,892,198</u>	<u>56.65%</u>	<u>148,702,020</u>	<u>89,615,513</u>	<u>60.27%</u>
<b>Expenditures</b>						
Personal Services and Employee Benefits	16,878,380	15,499,266	91.83%	16,092,050	14,842,856	92.24%
Purchased/Contract Services	12,830,710	10,337,445	80.57%	13,295,540	10,533,970	79.23%
Supplies	12,289,210	7,637,508	62.15%	12,602,040	9,167,936	72.75%
Capital Outlay	7,955,860	-	0.00%	13,867,420	-	0.00%
Interfund/Interdepartmental	9,836,970	9,911,060	100.75%	7,419,440	7,283,531	98.17%
Depreciation/Amortization	28,850,200	28,850,200	100.00%	31,764,100	28,698,609	90.35%
Other Costs	1,100,000	784,025	71.28%	975,000	1,057,920	108.50%
Debt Service	6,529,640	3,129,109	47.92%	5,341,370	1,189,043	22.26%
Cost Reimbursement	-	-	0.00%	-	-	0.00%
Non-Departmental	193,780	-	0.00%	-	-	0.00%
<b>Total Expenditures</b>	<u>96,464,750</u>	<u>76,148,613</u>	<u>78.94%</u>	<u>101,356,960</u>	<u>72,773,865</u>	<u>71.80%</u>
<b>Excess (deficiency) of revenues over (under) expenditures from operations</b>	<u>51,629,450</u>	<u>7,743,585</u>	<u>15.00%</u>	<u>47,345,060</u>	<u>16,841,648</u>	<u>35.57%</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out						
W&S Capital Project Fund	18,500,280	1,952,483	10.55%	2,857,910	58,065	2.03%
W&S Debt Service Funds	33,129,170	24,145,685	72.88%	44,487,150	44,487,150	100.00%
<b>Total other financing sources (uses)</b>	<u>(51,629,450)</u>	<u>(26,098,168)</u>	<u>50.55%</u>	<u>(47,345,060)</u>	<u>(44,545,215)</u>	<u>94.09%</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ -</u>	<u>\$ (18,354,583)</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ (27,703,567)</u>	<u>0.00%</u>

**Augusta Georgia**  
**Analysis of Operating Statements for**  
**Major Fund Groups as of December 31, 2015**

**1. GENERAL FUND and LAW ENFORCEMENT COMBINED**

**Revenues:**

Total revenue collections are 100% of the annual budget as compared to 98.93% for the previous year. Fines and fees collected by the state court system exceeded budgeted amounts by \$1.1 million. Revenue from other sources of taxes such as franchise revenue from electric and gas providers is approximately \$700,000 above the prior year and internally charged PILOT amounts are also higher. These increases were anticipated and included in the 2015 budget. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are at budgeted levels.

Sales tax revenues ended the year at 94.35% or \$1.668 million short of budgeted amounts and \$2.499 million lower than 2014 amounts. The refund of sales tax to Standard Aero in the amount of \$1,884,570 was recorded in December and represents a majority of the decreased sales tax revenue.

**Expenditures:**

Total expenditures are 98.95% of the annual budget compared to 98.94% for the previous year. Expenditures for salaries and employee benefits are at budgeted levels. Costs related to Augusta's self-insured health benefit program rose over the previous year, but analysis indicates costs continue to be less than a fully insured program would generate. In the 2016 budget process, the budget was adjusted upward and a change to the pharmacy program may generate savings.

Fuel costs at the end of the fourth quarter were 69.42% of budgeted levels. Consumption of fuel in gallons is similar to 2014 but the price per gallon is less than budget resulting in a difference between actual cost and budget of \$664,513. The largest item in the Non-Departmental category is \$1.125 million to replace reserves used for the ice storm.

The adopted budget for 2015 appropriated \$660,000 for general fund contingencies. At year end \$58,835 remained. The two largest uses funded a legal settlement (\$200,000) and \$250,000 to offset delayed implementation of the stormwater fee. All uses from the contingency account require authorization by the Augusta Commission.



**Augusta Georgia**  
**Analysis of Operating Statements for**  
**Major Fund Groups as of December 31, 2015**  
Continued

**2. URBAN SERVICES (271)**

**Revenue:**

Total revenue is 93.2% of the annual budget as compared to 72.8% for the same time period last year. The primary difference is that the 2014 budget included \$2.5 million use of fund balance which was the bridge loan for the Laney Walker Bethlehem project. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection and Street Lights which are paid for separately as either mill rates or fees in the Suburban district. Actual collections year to date are similar to 2014, however the total budget is smaller resulting in the differences in percentage of budget to actual.

Local Option Sales Tax collections for 2015 were \$450,045 below those in 2014. The previously mentioned refund amount composed \$361,824 of that total.

**Expenditures:**

Transfers out to other funds which are supported by tax collections have been posted in order to match the timing of expenditures with the booking of tax revenue.

**3. FIRE PROTECTION (274)**

**Revenues:**

Revenue for 2014 was 101% of budget as compared to 99.9% for the same time period last year. Insurance premium taxes, which are a designated source of revenue for fire protection and are calculated by a formula set by the state, were \$11.3 million in 2015 compared to \$10.5 million in 2014.

**Expenditures:**

Total expenditures for the year were 96.4 % of budget compared to 98.0% for 2014. Personnel related expenditures, which comprise 80% of the total operating budget are at 99% of budgeted levels. While total personnel costs are at targeted amount, manpower shortages have resulted in an accelerated use of the overtime budget. The department has continued to fill vacancies and is expected to be fully staffed in the fourth quarter. There will continue to be some amount of regularly occurring overtime due to FLSA requirements relating to firefighter's schedules.

**Augusta Georgia**  
**Analysis of Operating Statements for**  
**Major Fund Groups as of December 31, 2015**  
**Continued**

**Additional Information:**

As presented, the financial statements indicate that expenditures exceeded revenue by \$156,148. While the presentation is in compliance with GAAP, additional explanation may be helpful. The revenue budget contains use of \$480,740 from fund balance. The commission approved this use for the purpose of purchasing property located at Telfair Lane. The expenditure is included in the Capital Outlay category in both the budget and actual columns. There is no actual column entry made for the revenue line item. At the end of the year any excess revenue or expenditures from current year operations rolls into the balance sheet account for fund balance. To put this transaction in perspective, if the use of fund balance and the accompanying expenditure for land purchase had not occurred, the Fire Protection fund would have revenue that exceeded expenditures in the amount of \$324,592 (\$480,740 less \$156,148). This amount more fairly presents the activity of the fund from operations for fiscal year 2015.

**4. WATER AND SEWERAGE ( 506)**

**Revenues:**

Revenues billed for services are 86% of annual budget, or \$83.9 million. During the same period in 2014, the percentage was 103% or \$67.9 million. Revenues have decreased due to a wetter summer in 2015 when compared to 2014, also a major user of water (Nutrasweet) ceased operation in 2015.

**Expenditures:**

Total operating expenditures for 2015 were 78.5 % of the annual budget. No major variances were noted.

**Capital Projects:**

As construction typically occurs over several years, fund balance appropriation is used to account for funds not provided by current year operations. To comply with budgetary policies the funding and expenditures for capital projects carryover are shown as a use of fund balance and transfers out respectively. The sources of revenues to fund capital projects are operations or the issuance of revenue bonds.

**Notes to the financial reports**

**Sales Tax Refund:** In late December 2015, the Georgia Department of Revenue notified Augusta that Standard Aero (a division of Honeywell) was requesting a refund of sales taxes that had been overpaid starting in 2012. The repayment of sales taxes and corresponding interest charges were recorded as a reduction to sales tax revenues in 2015.

**Augusta Georgia**  
**Analysis of Operating Statements for**  
**Major Fund Groups as of December 31, 2015**  
Continued

**Basis of Accounting:** The attached preliminary financial reports are presented on the modified accrual basis of accounting which differs from the interim financial reports which are presented using the cash basis of accounting. The most significant difference between cash basis and modified accrual basis of accounting is the recording of accrued expenditures and revenue. Management has determined that any potential benefit that may be derived from preparing the interim financial reports on a modified accrual basis would be lost by the amount of resource required to prepare the financial reports on this basis.

**Augusta Georgia  
Sales Tax Receipts  
as of December 31, 2015**

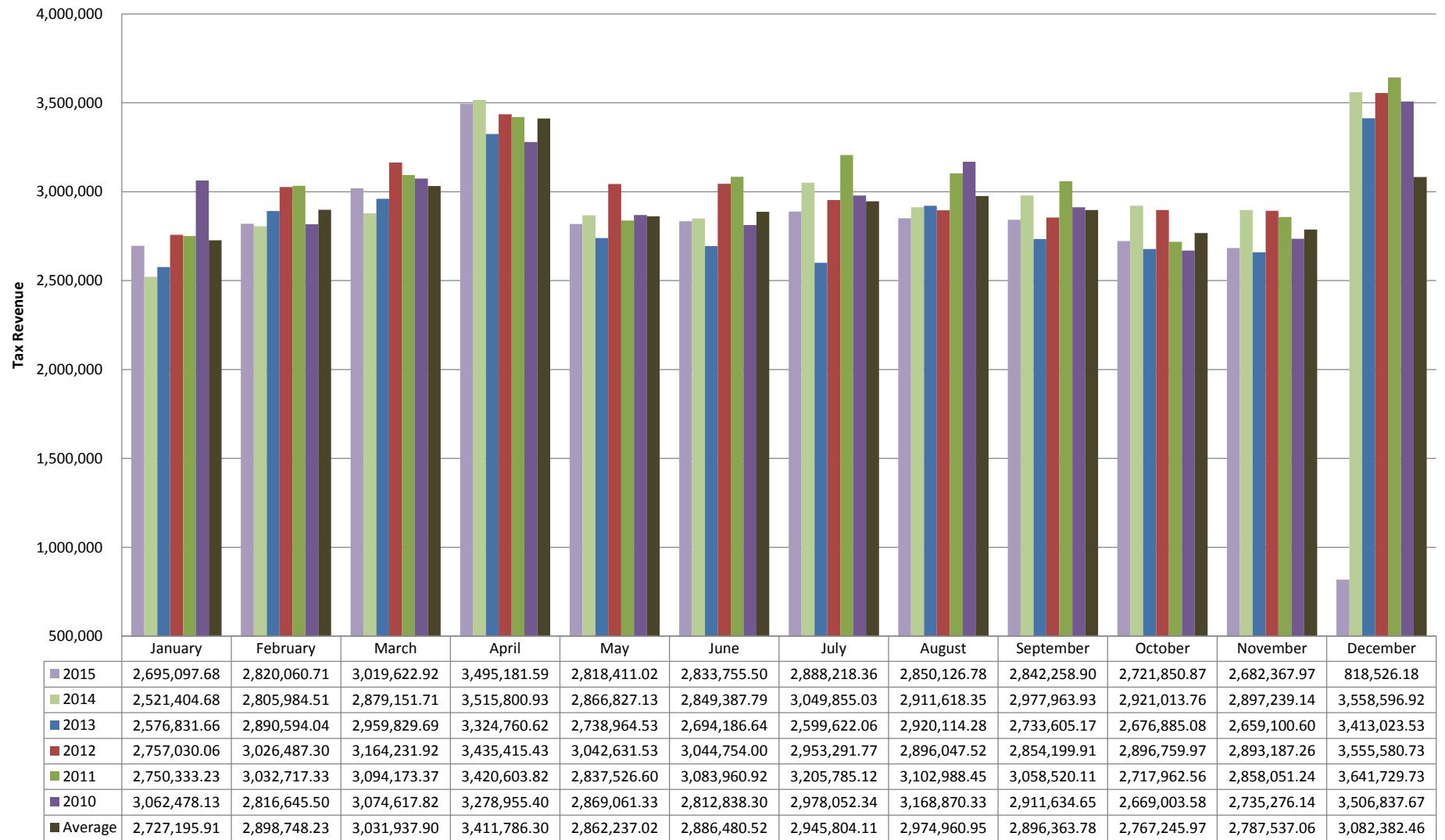
**Month of December 31, 2015**

	<u>Month Total</u>	<u>Actual 1/1/15 to 12/31/15</u>	<u>2015 Budget</u>	<u>% Change from Prior Year</u>	<u>% of Budget collected</u>	<u>Budgeted Collection %</u>
<b>LOST</b>						
General Fund	167,065.42	6,542,496.91	6,923,220.00	-9.14%	94.50%	100.00%
Law Enforcement	543,851.26	21,297,915.48	22,585,580.00	-9.14%	94.30%	100.00%
Urban	107,609.50	4,645,066.07	5,006,200.00	-9.14%	92.79%	100.00%
<b>SPLOST</b>	893,073.19	33,866,202.05	37,200,000.00	-8.68%	91.04%	100.00%
<b>T - SPLOST</b>						
CSRA Region	6,271,692.57	67,386,937.87	69,618,500.00		96.79%	100.00%
<b>Augusta</b>						
Revenue Generated	3,323,468.19	33,896,892.88				
Revenue Received	316,553.21	3,421,037.62	4,000,000.00		85.53%	100.00%
<b>Title Ad Valorem Tax</b>						
TAVT - LOST portion	227,082.05	1,886,590.90				
TAVT - SPLOST portion	232,713.71	1,933,378.54				
TAVT	<u>459,795.76</u>	<u>3,819,969.44</u>				

<b>Comparative Revenue Collections</b>				
<b>For The Month Ended</b>				
	<b>December 31, 2014</b>	<b>December 31, 2015</b>	<b>\$ Change</b>	<b>% Change</b>
<b>LOST</b>	3,558,596.92	818,526.18	(2,740,070.75)	-77.00%
<b>SPLOST</b>	3,691,893.66	893,073.19	(2,798,820.47)	-75.81%
<b>Year To Date</b>				
	<b>December 31, 2014</b>	<b>December 31, 2015</b>	<b>\$ Change</b>	<b>% Change</b>
<b>LOST</b>	35,754,843.89	32,485,478.46	(3,269,365.43)	-9.14%
<b>SPLOST</b>	37,084,113.28	33,866,202.05	(3,217,911.23)	-8.68%
<b>LOST + TAVT</b>	39,727,385.92	36,305,447.90	(3,421,938.02)	-8.61%

**Augusta Georgia  
Sales Tax Revenue  
2010 to 2015**

**Sales Tax Revenue**



Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 1992  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/15	Encumbrances as of 12/31/15	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 559,315	\$ 553,114	\$ 97,457	\$ 1,209,886	\$ 35,722
Phase II	Wayfinding Signage Program	\$ -	\$ 1,200,000	\$ -	1,200,000	-	\$ 1,200,000	-
Phase II	3rd Level Canal cleaning	700,000	733,559	588,419	-	-	\$ 588,419	145,140
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 3,179,167</u>	<u>\$ 1,147,735</u>	<u>\$ 1,753,114</u>	<u>\$ 97,457</u>	<u>\$ 2,998,306</u>	<u>\$ 180,861</u>
Fund Balance 12-31-14		2,039,298						
Current expenditures and project budgets		<u>2,031,432</u>						
Available for project costs		<u><u>7,866</u></u>						

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 1996  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/15	Encumbrances as of 12/31/15	Total Cost	Balance Project Budget
	<b>Construction in Progress</b>							
Phase III	Belair Road improvement	\$ 2,361,000	\$ 1,875,774	\$ 568,544	\$ 43,031	\$ 12,164	\$ 623,740	\$ 1,252,034
Phase III	Travis/ Plantation Road	2,361,000	183,366	183,366	-	-	183,366	-
Phase III	SR 4/15th @cr 2207(Central Ave)	-	117,434	32,233	-	-	32,233	85,201
Phase III	Old Savannah Road/ Twigg Street	2,060,000	2,080,000	907,821	213,779	28,903	1,150,503	929,497
Phase III	Bobby Jones Expressway	165,000	115,461	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	2,722,151	2,718,980	-	-	2,718,980	3,172
Phase III	Windsor Spring Road	2,133,000	4,546,595	4,546,595	-	-	4,546,595	-
Phase III	Alexander Drive	2,022,795	6,615,930	6,565,930	-	-	6,565,930	-
Phase III	Marvin Griffin Road	1,375,600	2,982,034	1,252,860	7,407	105,318	1,365,585	1,366,449
Phase III	New administrative offices	2,350,000	2,377,325	1,183,514	-	-	1,183,514	1,193,810
Phase III	Oates Creek Rehab Proj	-	213,266	213,266	-	-	213,266	-
Phase III	Wilkerson Garden	-	697,555	497,092	-	-	497,092	200,463
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,633	711,080	251,746	-	962,826	1,252,807
Phase III	Municipal Building	8,721,250	8,599,865	8,599,865	-	-	8,599,865	(0)
Phase III	Morgan Road	1,571,000	4,955,407	4,955,408	-	-	4,955,408	(0)
Phase III	Big Oak Park renovation	65,000	65,230	47,118	-	-	47,118	18,112
Phase III	Gordon Highway median barrier	185,000	3,554	3,554	-	-	3,554	(0)
Phase III	Woodlake Subdivision	939,000	93,817	43,817	-	-	43,817	0
Phase III	Windsor Spring Rd Sec IV	-	1,578,673	1,574,893	-	-	1,574,893	3,780
Phase III	Windsor Spring Rd Sec V	-	1,569,298	1,565,368	-	-	1,565,368	3,930
Phase III	Dover-Lyman Project	-	2,000,016	29,857	2,450	205,432	237,739	1,762,277
Phase III	Wrightsboro Road Adaptive Traffic Control	-	62,929	62,929	-	-	62,929	-
Phase III	Washington Road Adaptive Traffic Control	-	119,058	119,058	-	-	119,058	-
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	625,358	611,966	-	-	611,966	13,392
Phase III	Turknett Springs Detention	228,161	306,132	306,132	-	-	306,132	-
Phase III	Hyde Park Drainage Improvements	-	1,707,619	1,206,516	355,040	-	1,561,556	146,063
Phase III	Paving various roads	50,000	133	133	-	-	133	0
Phase III	Rae's Creek Trunk/Sewer	-	808,993	808,993	-	-	808,993	-
Phase III	Street Drainage Improvement - East Augusta	-	882,919	882,919	-	-	882,919	-
Phase III	Floyd Creek Drainage Improvement	-	-	-	-	-	-	-
Phase III	Paving - Pats lane Projects	-	166,050	124,134	14,338	27,572	166,044	7
Phase III	Frontage Road Resurfacing	-	250,000	-	212,699	-	212,699	37,302
Phase III	Immaculate Conception	250,000	253,281	253,281	-	-	253,281	-
	<b>Total Construction in Progress</b>	<b>\$ 31,554,153</b>	<b>\$ 51,031,304</b>	<b>\$ 40,836,685</b>	<b>\$ 1,100,491</b>	<b>\$ 379,389</b>	<b>\$ 42,316,565</b>	<b>\$ 8,364,739</b>

Fund Balance 12-31-14	15,104,683
Current expenditures and project budgets	9,844,618
Available for project costs	<u>5,260,065</u>

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2001  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/15	Encumbrances as of 12/31/15	Total Cost	Balance Project Budget
<b>Constuction in Progress</b>								
Phase IV	Savannah Place Park	\$ 455,000	\$ 843,488	\$ 843,488	\$ -	\$ -	\$ 843,488	\$ -
Phase IV	JLEC reroofing and improvements	395,500	413,347	204,666	-	-	204,666	208,681
Phase IV	JLEC improvements	565,000	977,681	626,532	-	-	626,532	351,149
Phase IV	Judicial/Courts Building	20,000,000	28,047,164	27,642,328	-	-	27,642,328	404,836
Phase IV	Miscellaneous grading & drainage	4,650,000	4,032,636	3,902,934	-	-	3,902,934	129,702
Phase IV	Resurfacing County Forces	5,975,000	1,609,111	1,543,542	-	-	1,543,542	65,569
Phase IV	Resurfacing	8,500,000	9,580,467	9,168,776	-	-	9,168,776	411,691
Phase IV	Rail Road crossing improvement	750,000	825,258	101,238	-	-	101,238	724,020
Phase IV	Downtown traffic signal & street light- upgrades-A (Broad Street Area)	2,656,200	3,015,741	3,015,741	-	-	3,015,741	(0)
Phase IV	Downtown traffic signal & street light upgrades-B (Telfair Street Area)	1,469,000	1,486,979	376,422	655,481	68,098	1,100,001	386,978
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,730,977	1,114,298	415,395	-	1,529,693	201,284
Phase IV	Springfield Village	200,000	200,000	81,284	-	-	81,284	118,716
Phase IV	Paving various dirt roads	1,000,000	920,725	346,883	-	-	346,883	573,842
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,714,969	1,514,968	-	-	1,514,968	200,001
Phase IV	Walton Way Extension / Davis Road	350,000	82,892	82,892	-	-	82,892	-
Phase IV	Windsor Spring Road Section IV	1,250,000	1,300,500	382,670	59,062	276,059	717,790	582,710
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,257,484	7,484	156,136	232,011	395,631	861,853
Phase IV	St. Sebastian Way/Greene St/ 15th Street	3,457,800	13,978,967	13,978,967	-	-	13,978,967	-
Phase IV	Traffic improvement	621,500	857,352	839,626	-	-	839,626	17,726
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	-	1,074,423	259,127
Phase IV	Windsor Spring Road Section IV (Willis Foreman to Tobacco Road)	678,000	772,825	772,825	-	-	772,825	-
Phase IV	DDA	-	859,248	777,157	14,000	-	791,157	68,091
Phase IV	St Sebastian Way/Greene St	-	722,700	208,853	-	-	208,853	513,847
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	-	108,221	12,983
Phase IV	Belair Hills Estate	-	7,147,891	7,141,462	5,145	-	7,146,607	1,284
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,042,071	25,801	-	1,067,872	34,917
Phase IV	Augusta Museum of History	-	1,135,500	1,133,616	904	-	1,134,520	980
Phase IV	Willis Foreman Road Bridge Study	-	155,773	155,773	-	-	155,773	-
Phase IV	Willis Foreman Road Bridge	-	2,433,570	1,558,209	-	-	1,558,209	875,361
Phase IV	13th Street Streetscape	-	100,125	3,625	-	-	3,625	96,500
Phase IV	Renovation of Administrative Center	-	2,556,946	2,270,935	-	-	2,270,935	286,011
Phase IV	Paving Various Roads - Phase X	-	2,010,859	1,979,567	-	-	1,979,567	31,292
Phase IV	Augusta Levee Certification	-	1,140,518	1,064,622	-	-	1,064,622	75,896
Phase IV	Rocky Creek Drainage Project	-	3,857,295	720,848	137,450	446	858,744	2,998,551
Phase IV	Bus Barn	-	3,397,356	2,795,802	3,716	-	2,799,518	597,838
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	-	277,729	242,402	7,087	-	249,488	28,241
Phase IV	On Call Appraisal Services	-	150,000	81,526	32,100	-	113,626	36,374
Phase IV	Writghtsboro Road Drainage	-	800,000	743,387	56,614	-	800,001	(1)
Phase IV	Frontage Road	-	809,284	809,284	-	-	809,284	-
<b>Total Construction in Progress</b>		<b>\$ 60,935,400</b>	<b>\$ 104,754,940</b>	<b>\$ 91,416,167</b>	<b>\$ 1,568,891</b>	<b>\$ 576,614</b>	<b>\$ 93,561,672</b>	<b>\$ 11,193,268</b>

Fund Balance 12-31-14  
Current expenditures and project budgets  
Available for project costs

19,884,991  
13,338,773  
6,546,218



Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2006  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/15	Encumbrances as of 12/31/15	Total Cost	Balance Project Budget
	<b>Construction in Progress</b>							
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 28,218,038	\$ -	\$ -	\$ 28,218,038	\$ 1,490,412
Phase V	Redundant Fiber Ring	1,000,000	947,254	599,370	161,497	3,994	764,861	182,393
Phase V	Digital Othophotography	286,480	445,504	443,853	-	-	443,853	1,651
Phase V	Wireless Access Point	200,000	202,079	201,097	-	-	201,097	982
	Software Application Consolidation		1,000,000	221,269	92,694	66,506	380,469	619,531
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,932,318	1,875,279	40,762	13,900	1,929,941	2,377
Phase V	Wrightsboro Road Project	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase V	Marks Church Road Improvement	2,500,000	1,577,873	1,331,849	226,652	-	1,558,501	19,372
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,602	4,835,602	-	-	4,835,602	-
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	315,559	300,554	-	159	300,713	14,847
Phase V	WT Johnson Park	67,500	67,500	63,636	-	-	63,636	3,864
Phase V	MM Scott Park	270,000	271,999	233,923	-	10,548	244,471	27,528
Phase V	Valley Park	22,500	22,541	10,655	1,328	-	11,982	10,559
Phase V	Land Acquisition	180,000	226,354	218,194	-	-	218,194	8,160
Phase V	Dyess Park	63,000	63,007	32,504	-	-	32,504	30,503
Phase V	Brookfield Park	45,000	45,025	41,294	-	-	41,294	3,731
Phase V	Lake Olmstead Park	207,000	207,000	200,888	-	2,030	202,918	4,082
Phase V	Blythe Park	180,000	180,138	167,980	-	-	167,980	12,158
Phase V	Meadowbrook Park	108,000	108,000	81,203	-	27,257	108,460	(460)
Phase V	Administration - Recreation	500,000	656,647	643,572	-	-	643,572	13,075
Phase V	Old Government House	45,000	45,000	40,700	-	-	40,700	4,300
Phase V	Carrie Mays Park - CNG Remediation	-	345,000	342,400	-	-	342,400	2,600
Phase V	Doughty Park	27,000	27,216	14,662	-	-	14,662	12,554
Phase V	Fleming Park	67,500	67,514	62,882	-	-	62,882	4,632
Phase V	Hickman Park	27,000	27,040	4,240	-	-	4,240	22,800
Phase V	Aquatics Center	90,000	90,041	86,574	-	-	86,574	3,467
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	45,908	44,405	-	-	44,405	1,503
Phase V	Warren Road Park	31,500	31,506	29,976	-	864	30,840	666
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	-	15,407	9,252
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	-	184,734	18,302
	Recreation, Historic, Cultural and Other							
Phase V	Buildings	400,000	405,010	200,298	-	-	200,298	204,712
		<u>\$ 32,984,480</u>	<u>\$ 48,744,003</u>	<u>\$ 41,317,330</u>	<u>\$ 522,932</u>	<u>\$ 125,258</u>	<u>\$ 41,965,520</u>	<u>\$ 6,778,483</u>
	Fund Balance 12-31-14	13,859,470						
	Current expenditures and project budgets	7,426,673						
	Available for project costs	<u>6,432,797</u>						

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2009  
*unaudited*

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 12/31/15	Encumbrances as of 12/31/15	Total Cost	Balance Project Budget
<b>Construction in Progress</b>								
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 18,000,000	\$ 17,239,091	\$ 219,510	\$ 328,852	\$ 17,787,452	\$ 212,548
Phase VI	Boathouse Community Facility	450,000	450,000	322,403	108,251	-	430,654	19,346
Phase VI	Lake Olmstead Casino	500,000	500,000	113,535	-	-	113,535	386,465
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	46,824	-	-	46,824	53,176
Phase VI	Bulter Creek Park	500,000	580,000	578,044	-	-	578,044	1,956
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	7,573	52,550	2,450
Phase VI	Bush Field	8,500,000	8,500,000	1,310,387	2,981,164	2,012,728	6,304,278	2,195,722
Phase VI	Daniel Field	2,000,000	2,000,000	1,875,021	125,000	-	2,000,021	(21)
Phase VI	Program Administration	2,000,000	2,000,000	15,453	3,252	-	18,705	1,981,295
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,360,669	130,726	83,579	3,574,974	25,026
Phase VI	Marvin Griffin Road	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,450,000	1,479,876	1,928,003	-	3,407,879	42,121
Phase VI	Berckman Rd. Realignment	400,000	400,000	395,866	-	-	395,866	4,134
Phase VI	Old McDuffie Rd.	672,000	672,000	-	2,960	-	2,960	669,040
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,400,000	1,198,004	3,172,639	-	4,370,643	29,357
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	750,000	239,289	262,332	-	501,621	248,379
Phase VI	Scotts Way over Raes Creek	800,000	100,000	-	-	-	-	100,000
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	100,000	-	-	-	-	100,000
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	-	800,000
Phase VI	Storm water Utility Implementation							
Phase VI	Program	2,800,000	2,800,000	1,249,314	1,319,297	210,936	2,779,546	20,454
Phase VI	On-Call Emergency Design Services	108,000	108,000	-	-	-	-	108,000
Phase VI	On-Call Emergency Appraisal Services	40,000	40,000	18,000	8,400	-	26,400	13,600
Phase VI	On-Call Emergency Construction Services	800,000	800,000	123,702	184,923	222,736	531,361	268,639
Phase VI	Traffic Sign Upgrade Program	240,000	240,000	29,872	-	-	29,872	210,128
Phase VI	Lake Olmstead Dredging	3,200,000	3,200,000	-	-	-	-	3,200,000
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	1,000,000	998,529	-	-	998,529	1,471
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	166,555	-	-	166,555	2,633,445
Phase VI	Suburban Forces-Resurfacing	2,400,000	2,400,000	834,026	49,373	22,654	906,053	1,493,947
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,050,000	793,414	250,003	-	1,043,417	6,583
Phase VI	Sidewalks-Rehab-Replacement	800,000	800,000	523,659	52,870	-	576,529	223,471
Phase VI	Curb Cuts and Sidewalks	400,000	650,000	310,248	303,887	-	614,134	35,866
Phase VI	Resurfacing - Contracts	2,400,000	1,900,000	796,652	131,757	33,437	961,846	938,154
Phase VI	General Bridge Rehab and Maintenance	2,400,000	900,000	400,998	51,776	18,302	471,076	428,924
Phase VI	Walton Way Signal Phase 2 and							
Phase VI	Streetlight Upgrade	640,000	640,000	-	-	-	-	640,000
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase VI	Reynolds Street Signal Improvements	460,000	460,000	1,965	-	-	1,965	458,035
Phase VI	Signal Upgrades	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase VI	Intersection Safety and Operational							
Phase VI	Initiative	2,040,000	2,040,000	335,339	126,126	-	461,465	1,578,535
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
Phase VI	Dover-Lyman Street & Drainage							
Phase VI	Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	1,100,000	285,554	16,649	418,518	720,721	379,279
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	355,696	-	-	355,696	444,304

Augusta Georgia  
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Year Approved: 2009  
*unaudited*

SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 12/31/15	as of 12/31/15	Cost	Budget
Phase VI	Administration - Engineering	10,770,000	10,770,000	5,232,955	1,357,486	-	6,590,441	4,179,559
Phase VI	Garden City Beautification Project	500,000	500,000	142,873	13,425	-	156,298	343,702
Phase VI	Emergency Fleet Replacement	9,500,000	9,500,000	2,257,939	4,023,482	-	6,281,421	3,218,579
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	5,351,583	1,408,129	37,806	6,797,518	702,482
Phase VI	Library - Main Branch	1,000,000	1,000,000	539,825	-	-	539,825	460,175
Phase VI	Library - Maxwell Branch	900,000	900,000	-	-	-	-	900,000
Phase VI	Library - Friedman Branch	600,000	600,000	-	-	-	-	600,000
	Historic Augusta - Wilson & Larmar							
Phase VI	Historic Sites	125,000	125,000	-	-	-	-	125,000
	The Augusta Theatre District Project -							
Phase VI	Miller Theatre	6,000,000	6,000,000	-	-	-	-	6,000,000
	Pendleton King Park Connectivity							
Phase VI	Improvements	200,000	200,000	-	-	-	-	200,000
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	300,000	-	-	300,000	300,000
Phase VI	Jessye Norman School of the Arts	95,000	95,000	-	95,000	-	95,000	-
Phase VI	Imperial Theater	1,000,000	1,000,000	-	-	-	-	1,000,000
	Boys & Girls Club - EW Hegler Club							
Phase VI	Renovations	500,000	500,000	-	-	-	-	500,000
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
					-	-		
	Downtown Infrastructure - Downtown							
Phase VI	Development Authority	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	-	-	-	-	1,200,000
	Canal Improvements - Augusta Canal							
Phase VI	Authority	4,170,000	4,170,000	1,350,000	1,050,000	-	2,400,000	1,770,000
Phase VI	Municipal Building Renovations	18,000,000	32,500,000	26,861,581	5,075,353	-	31,936,934	563,066
	Municipal Building Renovation - IT							
Phase VI	Building	7,000,000	7,000,000	2,897,107	3,887,133	-	6,784,240	215,760
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	-	-	-	-	500,000
Phase VI	Capital Equipment - Recreation	150,000	150,000	34,905	47,421	-	82,326	67,674
Phase VI	Existing Structures Improvements	895,000	450,000	297,232	138,620	-	435,852	14,148
Phase VI	Augusta Commons	100,000	100,000	-	-	-	-	100,000
Phase VI	Dyess Park	800,000	297,000	124,048	24,453	-	148,501	148,499
Phase VI	May Park	150,000	150,000	131,515	-	-	131,515	18,485
Phase VI	Old Government House	200,000	200,000	21,814	-	-	21,814	178,186
Phase VI	Elliot Park	100,000	100,000	36,635	-	-	36,635	63,365
Phase VI	Fleming Park	250,000	250,000	14,895	7,570	-	22,465	227,535
Phase VI	Fleming Tennis Center	600,000	675,000	303,030	371,567	-	674,597	403
Phase VI	Augusta Soccer Complex	150,000	150,000	-	-	-	-	150,000
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	521,833	376,213	-	898,047	451,954
Phase VI	Mc Duffie Woods Park	200,000	200,000	-	-	-	-	200,000
Phase VI	Augusta Golf Course	300,000	300,000	48,945	26,035	-	74,980	225,020
Phase VI	H.H. Brigham Park	250,000	775,000	751,360	16,226	-	767,586	7,414
Phase VI	Valley Park	250,000	250,000	1,490	4,895	-	6,385	243,615
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	30,697	-	-	30,697	69,303
Phase VI	Eisenhower Park	100,000	100,000	-	-	-	-	100,000
Phase VI	Warren Road Park	150,000	150,000	36,527	112,200	-	148,727	1,273
Phase VI	Blythe Community Center	500,000	500,000	-	110,120	-	110,120	389,880

Augusta Georgia  
Report of Projects funded through  
Special Purpose Local Option Sales Tax (SPLOST)  
Year Approved: 2009  
*unaudited*

SPLOST		Original Cost	Current Cost	Prior	Current	Encumbrances	Total	Balance
Phase	Projects	Estimate	Estimate	Years	Year	as of 12/31/15	Cost	Project
				Costs	Cost	as of 12/31/15		Budget
Phase VI	Jamestown Community Center	200,000	200,000	196,250	3,750	-	200,000	-
Phase VI	Augusta Marina	50,000	50,000	42,792	-	-	42,792	7,208
Phase VI	4-H Camp	50,000	50,000	23,140	577	-	23,717	26,283
Phase VI	Tennis Courts Resurfacing	150,000	150,000	124,563	-	-	124,563	25,438
Phase VI	Swimming Pool Renovations	900,000	575,000	137,494	21,466	-	158,960	416,040
Phase VI	Recreation Master Plan	200,000	200,000	-	-	-	-	200,000
Phase VI	Recreation Project Administration	1,000,000	1,000,000	407,982	81,632	-	489,614	510,386
Phase VI	Historic Structures	-	503,000	484,966	627	-	485,594	17,406
Phase VI	South Augusta Transit Center	190,000	190,000	-	-	-	-	190,000
	Augusta Public Transit Facilities -							
Phase VI	Renovations	125,000	125,000	13,602	-	-	13,602	111,398
Phase VI	Transit Vehicles	420,000	420,000	-	-	-	-	420,000
Phase VI	Network Assessment Remediation	250,000	250,000	-	-	-	-	250,000
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	208,472	89,631	124,910	423,013	76,987
Phase VI	Software Application Consolidation	1,000,000	1,000,000	336,148	92,694	66,506	495,348	504,652
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
<b>TOTAL</b>		<b>\$ 167,150,000</b>	<b>\$ 180,760,000</b>	<b>\$ 85,007,162</b>	<b>\$ 29,864,602</b>	<b>\$ 3,588,536</b>	<b>\$ 118,460,300</b>	<b>\$ 62,299,700</b>

**NOTE:**

Collection for SPLOST Phase VI are projected to end March 31, 2016. Project may not begin until funding is available. Agencies that have partnered with Augusta have until March 31, 2018 to complete their projects.